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Form **990-T**

Exempt Organization Business Income Tax Return
(and proxy tax under section 6033(e))

OMB No 1545-0687

2012

Open to Public Inspection for 501(c)(3) Organizations Only

Department of the Treasury
Internal Revenue Service

For calendar year 2012 or other tax year beginning , 2012, and ending , 20

See separate instructions.

- A Check box if address changed
- B Exempt under section
 - 501(c)(3)
 - 408(e) 220(e)
 - 408A 530(a)
 - 529(a)

Name of organization (Check box if name changed and see instructions)
NATIONAL SMOKEJUMPER ASSOCIATION

Number, street, and room or suite no. If a P.O. box, see instructions
5233 KAREN CT

City or town, state, and ZIP code
MISSOULA MT 59803-2544

D Employer identification number (Employees' trust, see instructions)

81-0479209

E Unrelated business activity codes (see instructions)

C Book value of all assets at end of year

N/A

F Group exemption number (see instructions)

G Check organization type 501(c) corporation 501(c) trust 401(a) trust Other trust

H Describe the organization's primary unrelated business activity. N/A

I During the tax year, was the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? Yes No

If "Yes," enter the name and identifying number of the parent corporation.

J The books are in care of **BRENT P RUSS, CPA** Telephone number **406-251-7940**

Part I Unrelated Trade or Business Income

	(A) Income	(B) Expenses	(C) Net
1a Gross receipts or sales			
b Less returns and allowances			
c Balance	1c		
2 Cost of goods sold (Schedule A, line 7)	2		
3 Gross profit. Subtract line 2 from line 1c	3		
4a Capital gain net income (attach Schedule D)	4a		
b Net gain (loss) (Form 4797, Part II, line 17) (attach Form 4797)	4b		
c Capital loss deduction for trusts	4c		
5 Income (loss) from partnerships and S corporations (attach statement)	5		
6 Rent income (Schedule C)	6		
7 Unrelated debt-financed income (Schedule E)	7		
8 Interest, annuities, royalties, and rents from controlled organizations (Schedule F)	8		
9 Investment income of a section 501(c)(7), (9), or (17) organization (Schedule G)	9		
10 Exploited exempt activity income (Schedule I)	10		
11 Advertising income (Schedule J)	11		
12 Other income (see instructions; attach statement)	12		
13 Total. Combine lines 3 through 12	13		0

Part II Deductions Not Taken Elsewhere (see instructions for limitations on deductions) (except for contributions, deductions must be directly connected with the unrelated business income)

14 Compensation of officers, directors, and trustees (Schedule K)	14		
15 Salaries and wages	15		
16 Repairs and maintenance	16		
17 Bad debts	17		
18 Interest (attach statement)	18		
19 Taxes and licenses	19		
20 Charitable contributions (see instructions for limitation rules)	20		
21 Depreciation (attach Form 4562)	21		
22 Less depreciation claimed on Schedule A and elsewhere on return	22a		22b
23 Depletion	23		
24 Contributions to deferred compensation plans	24		
25 Employee benefit programs	25		
26 Excess exempt expenses (Schedule I)	26		
27 Excess readership costs (Schedule J)	27		
28 Other deductions (attach statement)	28		
29 Total deductions. Add lines 14 through 28	29		
30 Unrelated business taxable income before net operating loss deduction. Subtract line 29 from line 13	30		
31 Net operating loss deduction (limited to the amount on line 30)	31		
32 Unrelated business taxable income before specific deduction. Subtract line 31 from line 30	32		
33 Specific deduction (generally \$1,000, but see line 33 instructions for exceptions)	33		
34 Unrelated business taxable income. Subtract line 33 from line 32. If line 33 is greater than line 32, enter the smaller of zero or line 32.	34		

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Part III Tax Computation

35 Organizations taxable as corporations (see instructions for tax computation). Controlled group members (sections 1561 and 1563) check here See instructions and:
a Enter your share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):
(1) \$ (2) \$ (3) \$
b Enter organization's share of: (1) Additional 5% tax (not more than \$11,750) \$
(2) Additional 3% tax (not more than \$100,000) \$
c Income tax on the amount on line 34 35c
36 Trusts taxable at trust rates (see instructions for tax computation). Income tax on the amount on line 34 from: Tax rate schedule or Schedule D (Form 1041) 36
37 Proxy tax (see instructions) 37
38 Alternative minimum tax 38
39 Total. Add lines 37 and 38 to line 35c or 36, whichever applies 39 0

Part IV Tax and Payments

40a Foreign tax credit (corporations attach Form 1118; trusts attach Form 1116) 40a
b Other credits (see instructions) 40b
c General business credit. Attach Form 3800 (see instructions) 40c
d Credit for prior year minimum tax (attach Form 8801 or 8827) 40d
e Total credits. Add lines 40a through 40d 40e 0
41 Subtract line 40e from line 39 41
42 Other taxes. Check if from: Form 4255 Form 8611 Form 8697 Form 8866 Other (attach statement) 42
43 Total tax. Add lines 41 and 42 43
44a Payments: A 2011 overpayment credited to 2012 44a
b 2012 estimated tax payments 44b
c Tax deposited with Form 8868 44c
d Foreign organizations: Tax paid or withheld at source (see instructions) 44d
e Backup withholding (see instructions) 44e
f Credit for small employer health insurance premiums (Attach Form 8941) 44f
g Other credits and payments: Form 2439 583
Form 4136 Other Total 44g 583
45 Total payments. Add lines 44a through 44g 45 583
46 Estimated tax penalty (see instructions). Check if Form 2220 is attached 46
47 Tax due. If line 45 is less than the total of lines 43 and 46, enter amount owed 47
48 Overpayment. If line 45 is larger than the total of lines 43 and 46, enter amount overpaid 48
49 Enter the amount of line 48 you want: Credited to 2013 estimated tax Refunded 49 583

Part V Statements Regarding Certain Activities and Other Information (see instructions)

1 At any time during the 2012 calendar year, did the organization have an interest in or a signature or other authority over a financial account (bank, securities, or other) in a foreign country? If "Yes," the organization may have to file Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts. If "Yes," enter the name of the foreign country here Yes No
2 During the tax year, did the organization receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," see instructions for other forms the organization may have to file. Yes No
3 Enter the amount of tax-exempt interest received or accrued during the tax year \$

Schedule A—Cost of Goods Sold. Enter method of inventory valuation

1 Inventory at beginning of year 1
2 Purchases 2
3 Cost of labor 3
4a Additional section 263A costs (attach statement) 4a
b Other costs (attach statement) 4b
5 Total. Add lines 1 through 4b 5
6 Inventory at end of year 6
7 Cost of goods sold. Subtract line 6 from line 5. Enter here and in Part I, line 2 7
8 Do the rules of section 263A (with respect to property produced or acquired for resale) apply to the organization? Yes No

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.
Sign Here Signature of officer Date Title
TREASURER
May the IRS discuss this return with the preparer shown below (see instructions)? Yes No

Paid Preparer Use Only
Prnt/Type preparer's name Preparer's signature Date Check if self-employed PTIN
Firm's name Firm's EIN
Firm's address Phone no

WEDBUSH

1000 Wilshire Blvd., Suite 855
 Los Angeles, CA 90017
 www.wedbush.com
 (213) 688-8000

106 106 36 R3p

NATIONAL SMOKEJUMPER ASSOC
 C/O BRENT P RUSS CPA
 5238 KAREN CT
 MISSOULA MT 59803-2544



ACCOUNT NUMBER : JO11 5364-1216
 SECURITY DESCRIPTION : BABSON CAPITAL CORP INVS
 CUSIP: 05617K109

Instructions for the Shareholder

Section references are to the Internal Revenue Code

What's New

Corporate shareholders of RICs and REITs will now have to enter the undistributed long-term capital gains from box 1a in Part II of Form 8949, Sales and Other Dispositions of Capital Assets. See the instructions for box 1a below.

Reporting Information

Box 1a. This amount is your total undistributed long-term capital gain from your regulated investment company (RIC) or real estate investment trust (REIT)

Report the total amount as a long-term gain on the appropriate Schedule D. For example, individuals report this amount on line 11, column (h), of Schedule D (Form 1040). Estates and trusts report this amount on Schedule D (Form 1041)

Corporate shareholders report this amount in Part II of Form 8949. See Form 8949, Schedule D (Form 1120), and the related instructions for details.

If there is an amount in box 1b, 1c, or 1d, special instructions apply for entering those amounts on the appropriate Schedule D. See *Undistributed Capital Gains* in the Schedule D (Form 1040) and Schedule D (Form 1041) instructions.

Box 1b. This amount is the unrecaptured section 1250 gain. Individual filers and estates and trusts report this amount on line 11 of the *Unrecaptured Section 1250 Gain Worksheet* in the Schedule D (Form 1040) instructions.

Box 1c. This amount applies to the portion of the amount in box 1a attributable to a section 1202 gain (sale of qualified small business stock). Individual filers and estates and trusts, see *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the Schedule D (Form 1040) instructions.

Box 1d. This amount is the collectibles gain (28% rate gain), portion of the amount in box 1a. Individual filers enter this amount on line 4 of the *28% Rate Gain Worksheet* in the Schedule D (Form 1040) instructions. Estates and trusts use this amount to complete the *28% Rate Gain Worksheet* in the Schedule D (Form 1041) instructions.

Box 2. This amount is the tax paid by the RIC or REIT on the undistributed long-term capital gains shown in box 1a. You can apply for a refund or credit of this tax as follows:

Individuals, Nonresident Aliens, and Estates and Trusts. See line 71 of Form 1040, line 67 of Form 1040NR, or line 24f of Form 1041, and the related instructions.

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Name, address, and ZIP code of RIC or REIT (NOMINEE) WEDBUSH SECURITIES 1000 WILSHIRE BLVD. LOS ANGELES CA 90017	OMB No. 1545-0145 2012 Form 2439	Notice to Shareholder of Undistributed Long-Term Capital Gains For calendar year 2012, or other tax year of the regulated investment company (RIC) or the real estate investment trust (REIT) beginning <u>January 01</u> , 2012, and ending <u>December 31</u> , 20 <u>12</u>
Identification number of RIC or REIT 04-2483041	1a Total undistributed long-term capital gains 1,156.60	
Shareholder's identifying number 81-0479209	1b Unrecaptured section 1250 gain \$0.00	
Shareholder's name, address, and ZIP code NATIONAL SMOKEJUMPER ASSOC C/O BRENT P RUSS CPA 5238 KAREN CT MISSOULA MT 59803-2544	1c Section 1202 gain \$0.00	1d Collectibles (28%) gain \$0.00
	2 Tax paid by the RIC or REIT on the box 1a gains \$404.77	

Copy B
 Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC's or REIT's tax year.

WEDBUSH

1000 Wilshire Blvd., Suite 855
 Los Angeles, CA 90017
 www.wedbush.com
 (213) 688-8000

ACCOUNT NUMBER : JO11 5364-1216
 SECURITY DESCRIPTION : CAPITAL SOUTHWEST CORP
 CUSIP: 140501107

103 103 35 R3p

NATIONAL SMOKEJUMPER ASSOC
 C/O BRENT P RUSS CPA
 5238 KAREN CT
 MISSOULA MT 59803-2544



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If there is an amount in box 1b, 1c, or 1d, special instructions apply for entering those amounts on the appropriate Schedule D. See *Undistributed Capital Gains* in the Schedule D (Form 1040) and Schedule D (Form 1041) instructions.

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Box 1c. This amount applies to the portion of the amount in box 1a attributable to a section 1202 gain (sale of qualified small business stock). Individual filers and estates and trusts, see *Exclusion of Gain on Qualified Small Business (QSB) Stock* in the Schedule D (Form 1040) instructions.

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VOID

CORRECTED

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Identification number of RIC or REIT 75-1072796	1a Total undistributed long-term capital gains 508.68		Copy B Attach to the shareholder's income tax return for the tax year that includes the last day of the RIC's or REIT's tax year.
Shareholder's identifying number 81-0479209	1b Unrecaptured section 1250 gain \$0.00		
Shareholder's name, address, and ZIP code NATIONAL SMOKEJUMPER ASSOC C/O BRENT P RUSS CPA 5238 KAREN CT MISSOULA MT 59803-2544	1c Section 1202 gain \$0.00	1d Collectibles (28%) gain \$0.00	
2 Tax paid by the RIC or REIT on the box 1a gains \$178.02			

Form 2439

www.irs.gov/form2439

Department of the Treasury - Internal Revenue Service